

**ABSTRACT OF THE DISCLOSURE**

A method of manufacturing a magnetic head device includes forming a thin film magnetic head element over a substrate, the thin film magnetic head element including a magnetoresistance (MR) element. The substrate is cut such that the MR element is exposed on a side surface of the substrate. The side surface is then polished. Afterwards, a magnetically degenerated layer is removed from the thin film magnetic head element along the side surface. It is emphasized that this abstract is provided to comply with the rules requiring an abstract that will allow a searcher or other reader to quickly ascertain the subject matter of the technical disclosure. It is submitted with the understanding that it will not be used to interpret or limit the scope or meaning of the claims. 37 CFR 1.72(b).